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UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

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 ARGO TURBOSERVE CORPORATION, : 07 CV 8410 (RMB) (GWG)
 Plaintiff, : **DECLARATION OF
 STEVEN J. COHEN**
 - against - : **IN OPPOSITION TO
 DEFENDANTS' MOTION
 TO COMPEL DISCOVERY
 RESPONSES FROM
PLAINTIFF**
 DEAN ANGELLE AND DENISE ANGELLE, :
 Defendants :
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STEVEN J. COHEN, an attorney duly admitted to practice law in the State of New York, makes the following declaration, pursuant to 28 U.S.C. §1746, under penalty of perjury:

1. I am a member of Wachtel & Masyr, LLP, attorneys for plaintiff Argo Turboserve Corporation (“ATC”). I am fully conversant with the facts and circumstances set forth herein. This declaration is submitted in opposition to defendants’ motion to compel discovery responses from plaintiff.

2. The following documents are attached hereto and made a part of this opposition.

<u>Exhibit</u>	<u>Document</u>
A	Excerpts of the Stock Purchase Agreement (the “SPA”) between ATC, Dean Angelle, Denise Angelle and D&D Pipe & Rentals Inc (“D&D”), dated February 1, 2006.
B	Declaration of George E. Patterson, Jr., Esq. in Opposition to Defendants’ Motion to Compel Discovery Responses from Plaintiff.

I declare under penalty of perjury that the foregoing is true and accurate.

Executed on April 29, 2008.

/s/
Steven J. Cohen (SC-1289)